IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

WP(C).No. 9247 of 2004(A)

PETITIONER:

JAMES JACOB, S/O.CHACKO, MANAGING
PARTNER, KUNJAMMA TOWER, PALA.

BY ADV. SRI.MATHEW JOHN (K)
SRI.SUJESH MENON V.B.

RESPONDENTS:
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1. THE TAHSILDAR, MEENACHIL (ASSESSING
AUTHORIUTY UNDER THE BUILDING TAX ACT)

2. THE REVENUE DIVISIONAL OFFICER, PALA.

3. THE DISTRICT COLLECTOR, KOTTAYAM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.C.NO.9247/2004

A P P E N D I X

PETITIONER'S EXHIBITS :

EXT.P1 : TRUE COPY OF THE AGREEMENT DT. 2.4.2000.

EXT.P2 : TRUE COPY OF THE ASSESSMENT ORDER DT. 3.12.2002 BY THE FIRST RESPONDENT.

EXT.P3 : TRUE COPY OF THE RECEIPT EVIDENCING PAYMENT OF RS.1,24,650/- DATED 28.12.2002.

EXT.P4 : TRUE COPY OF THE MEMORANDUM OF APPEAL BY THE PETITIONER DT. 30.9.2003.

EXT.P5 : TRUE COPY OF THE ORDER DT. 27.8.2003 BY THE 2ND RESPONDENT.

EXT.P6 TRUE COPY OF THE MEMORANDUM OF REVISION BEFORE THE THIRD RESPONDENT DT. 30.9.2003.

EXT.P7 TRUE COPY OF THE RECEIPT EVIDENCING PAYMENT OF RS.1,24,650/- DT. 19.9.2003.

EXT.P8 TRUE COPY OF THE ORDER DT. 26.2.2004 BY THE THIRD RESPONDENT.

TGS

KURIAN JOSEPH, J.

W.P.(C) No.9247 of 2004

Dated 21st March, 2007.

J U D G M E N T

Proceedings under the provisions of the Kerala Building Tax Act are under challenge in the writ petition. According to the petitioner, the building though initially proposed to be constructed by one person, the same was found impossible and hence an agreement was entered into as per Ext.P1 for the completion of the construction of the building and thus for all purposes, it is a building constructed as per the agreement. It appears, the District Collector refused to look into the agreement since the original of the same was not produced. It is also stated in the order that the petitioner did not make available the records. Learned counsel for the petitioner has made available the original of the agreement for perusal. I do not think that this Court should go into the disputed questions of fact involved in the case because these documents are to be made available before the District Collector. I quash Ext.P8. There will be a direction to the third respondent to consider the matter afresh, advert to the contentions taken by the petitioner referring to the materials and

if necessary, conduct appropriate enquiry and pass orders in the matter. The needful shall be done within a period of four months from the date of production of a copy of the judgment. There shall be no recovery till such time.

The writ petition is disposed of as above.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No. of 2002

J U D G M E N T

Dated 21st March, 2007.